

INTISARI

Penelitian ini bertujuan untuk menganalisis manajemen laba di perbankan syariah di Indonesia dan Malaysia, dua negara dengan penduduk mayoritas muslim dan memiliki perkembangan lembaga keuangan syariah yang tinggi. Selain itu, penelitian ini juga ingin menguji faktor-faktor yang memengaruhi manajemen laba di bank syariah yang dilihat dari komponen *corporate governance*, yaitu jumlah dewan komisaris independen,, jumlah dewan pengawas syariah, jumlah komite remunerasi dan nominasi, jumlah rapat komite remunerasi dan nominasi, *return on Assets (ROA)* serta *leverage* apakah berpengaruh terhadap pengungkapan manajemen laba

Populasi dalam penelitian ini adalah seluruh bank umum syariah di Indonesia dan Malaysia yang menerbitkan *annual report* pada tahun 2012-2015. Teknik pengambilan sampel menggunakan *purposive sampling*. Sampel penelitian ini berjumlah 36 bank syariah di Indonesia dan 48 bank syariah di Malaysia. Metode analisis yang digunakan adalah regresi linier berganda dengan menggunakan program SPSS 16.0

Berdasarkan analisis yang telah dilakukan diperoleh hasil bahwa jumlah dewan komisaris independen di Malaysia dan *return on assets (ROA)* serta *leverage* di Indonesia berpengaruh terhadap manajemen laba

Kata Kunci: Dewan Pengawas Syariah, Dewan Komisaris Independen, Komite Remunerasi dan Nominasi, *Return on Assets (ROA)*, Manajemen Laba, Bank Syariah

ABSTRACT

This study aims to analyze earnings management in sharia banking in Indonesia and Malaysia, two countries with a majority Muslim population and have a high development of Islamic financial institutions. In addition, this study also wants to examine the factors affecting earnings management in sharia banks as seen from the components of corporate governance, namely the number of independent board of commissioners, the number of syariah supervisory boards, the number of remuneration and nomination committees, the number of remuneration and nomination committee meetings, Return on Assets (ROA) and leverage does affect the disclosure of earnings management

The population in this study are all sharia commercial banks in Indonesia and Malaysia which publish annual report in 2012-2015. The sampling technique uses purposive sampling. The sample of this study amounted to 36 Islamic banks in Indonesia and 48 sharia banks in Malaysia. The analysis method used is multiple linear regression using SPSS 16.0 program

Based on the analysis that has been done, the result shows that the number of independent board of commissioners in Malaysia and return on assets (ROA) and leverage in Indonesia have an effect on earnings management

Keywords: Sharia Supervisory Board, Independent Board of Commissioners, Remuneration and Nomination Committee, Return on Assets (ROA), Earning Management, Islamic Bank